

Article - Tax - General

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§13–905.

(a) Subject to the additional provisions under this section, a tax collector shall pay any claim for refund that has been allowed by the tax collector unless:

(1) the claimant has not paid all other taxes, fees, or charges payable to the State; or

(2) the amount of the refund due is less than \$1.

(b) If a claim for refund of income tax is based on a return that is filed jointly by the personal representative and surviving spouse of a decedent, the Comptroller shall pay the claim to the estate of the decedent.

(c) The payment of income tax refunds is subject to tax refund interception under § 10–113 of the Family Law Article and §§ 13–912 through 13–919 of this subtitle.

(d) The Comptroller may not pay a refund of excess motor carrier tax credit unless the motor carrier has complied with Title 9, Subtitle 2 of this article and regulations adopted under it for a full registration year and the Comptroller, in the Comptroller's discretion, allows the refund.

(e) For a claim of refund for sales and use tax, the Comptroller shall either:

(1) pay the refund; or

(2) allow a credit of the amount of the refund on subsequent sales and use tax payments due from the claimant.

(f) If requested by a claimant on a form provided by the Comptroller, the Comptroller shall directly deposit portions of an income tax refund into at least two accounts at one or more financial institutions.

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